

STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: March 7, 2022

PERSONNEL LETTER #22-007

TO: All Agencies and Campuses in the Uniform State Payroll System

FROM: Jil Barraza, Chief
Personnel and Payroll Services Division**RE: CHANGES TO FEDERAL TAX WITHHOLDING RATES FOR NONCITIZEN EMPLOYEES**

The State Controller's Office (SCO) changed the additional amount to Noncitizen employee's federal taxable wages for payroll calculation purposes. For specific information regarding this change, please refer to IRS Publication 15-T (Rev. December 2021), <https://www.irs.gov/forms-pubs/about-publication-15-t>.

Effective January 1, 2022, the amount added to **Noncitizen** employee's wages for calculating federal income tax withholding only are:

Table 1 is used if the Noncitizen was first paid wages before 2020 and **has not** submitted an [STD. 686](#), Employee Action Request (EAR) form or an [STD. 457](#), Student Payroll Action Request (SPAR) form for 2020 or later, add the amount shown in Table 1 to their wages for calculating federal income tax withholding.

Table 1

<u>Pay Frequency</u>	<u>Additional Amount</u>
Monthly	\$720.80
Semimonthly	\$360.40
Bi-weekly	\$332.70

Table 2 is used if the Noncitizen has submitted an EAR form or SPAR for 2020 or later or was first paid wages in 2020 or later, add the amount shown in Table 2 to their wages for calculating federal income tax withholding.

Table 2

<u>Pay Frequency</u>	<u>Additional Amount</u>
Monthly	\$1,079.20
Semimonthly	\$539.60
Bi-weekly	\$498.10

Therefore, federal taxes withheld from Noncitizen employees' payroll may increase or decrease each month. Please refer to Payroll Letters [#06-029](#) and [#06-030](#) for further information regarding the Noncitizen federal tax withholding process.

If you have questions, please contact the Personnel and Payroll Services Division, Statewide Tax Support Program at PPSDSTSP@sco.ca.gov.

For additional questions, please use the following contact information:

- Affordable Care Act (ACA) Email acasupport@sco.ca.gov
- Cal Employee Connect Email connecthelp@sco.ca.gov
- Cal Employee Connect Feedback Email connectfeedback@sco.ca.gov
- California Leave Accounting System (CLAS) Email Clas@sco.ca.gov
- ConnectHR Email (All HR Staff) connecthrhelp@sco.ca.gov
- ConnectHR Feedback Email (All HR Staff) connecthrhelp@sco.ca.gov
- CS Escalation Email (HR Supervisors and Managers) PPSDOps@sco.ca.gov
- CSU Inquiry Email (HR Supervisors and Managers) PPSDCSUInquiry@sco.ca.gov
- HR Suggestions Email (All HR Staff) PPSDHRSuggestions@sco.ca.gov
- Management Information Retrieval System (MIRS) Email ppsdmirs@sco.ca.gov
- [Statewide Customer Contact Center](#) (916) 372-7200

SCO Key Initiatives:

- [Cal Employee Connect Project](#)
- [California State Payroll System Project](#)

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